

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE
DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that:

I believe I am an original, first and sole inventor, of the subject matter which is claimed and for which a patent is sought on the invention entitled **REVERSIBLE INSEAM POCKET**, the specification of which is attached hereto.

I hereby state that I have reviewed and understand the contents of the above-identified specification. I acknowledge the duty to disclose all information known to me that is material to patentability as defined in Title 37, Code of Federal Regulations, § 1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, § 119 (a)-(d) of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed: NONE

I hereby claim provisional priority benefits under Title 35, United States Code, § 119(e)(1) of any provisional application(s) for patent listed below: NONE

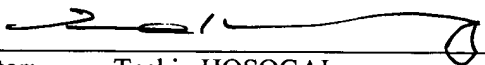
I hereby claim the benefit under Title 35, United States Code, § 120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, § 112, I acknowledge the duty to disclose all information known to me to be material to patentability as defined in Title 37, Code of Federal Regulations, § 1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application: NONE

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

I hereby appoint the following attorney with full power of substitution and revocation, to prosecute said application, to make alterations and amendments therein, to receive the patent, and to transact all business in the Patent and Trademark Office connected therewith: Brenda Pomerance, Reg. No. 36,894. Please address all correspondence and calls to:

Brenda Pomerance, Law Office of Brenda Pomerance
260 West 52 St. Ste. 27B, New York, New York 10019
(212) 245-3940

Inventor's signature



Date FEB 20, 2004

Full name of 1st inventor:

Toshio HOSOGAI

Residence:

Pound Ridge, NY

Citizenship:

U.S.

Post Office Address:

26 Winterbottom Lane, Pound Ridge, NY 10576